AMENDMENT TO THE ABSTRACT

Please amend the Abstract as follows:

In a compression process [[(S10)]], each allocation table is converted by reducing each group of subbands sharing a common pattern to one [[(S11)]], and the allocation tables are further converted into a single table [[(S12)]]. Then, offset values each corresponding to one subband are defined in a table [[(S13)]], and these tables are stored in the memory [[(S14)]]. In a decoding process [[(S20)]], an offset value is obtained using a subband as a key [[(S21)]], and the number of quantization steps is obtained from a pattern read out from the table using the offset value [[(S22)]].